

**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 163 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 4

#### RELIEF FOR CARRIED-FORWARD LOSSES

#### PART 11

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *CTA 2010*

- 163 (1) Section 269DC (surcharge on banking companies: meaning of “non-banking or pre-2016 loss relief) is amended as follows.
- (2) In subsection (3)(b)—
- (a) after “45” insert “, 45A or 45B ”, and
  - (b) omit “trade” in the second place that word occurs.
- (3) In subsection (4)(b)—
- (a) after “457” insert “, 463G or 463H ”, and
  - (b) omit “non-trading”.
- (4) Omit subsection (5).

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)